

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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In re: : PROMESA
: Title III
:
THE FINANCIAL OVERSIGHT AND : Case No. 17-bk-3283 (LTS)
MANAGEMENT BOARD FOR PUERTO RICO :
: (Jointly Administered)
as representative of :
X
THE COMMONWEALTH OF PUERTO RICO, *et al.*,¹

Debtors.

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.
2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.
3. I am filing this supplemental declaration to supplement the disclosures that were

¹ The Debtors in these Title III cases, along with each Debtor’s respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474), (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-4780 (LTS)) (Last Four Digits of Federal Tax ID: 3747), and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233) (Last Four Digits of Federal Tax ID: 3801).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1].

4. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- ABB Inc., June 2019 PREPA Party in this bankruptcy matter, and affiliates (“ABB”) are litigation parties, creditors, adverse parties, and vendors to current and former AP clients in matters unrelated to the Debtors. ABB and affiliates are current and former AP clients in matters unrelated to the Debtors. ABB is a vendor to AP.
- Abbvie Corp., a litigation party to the Debtors, and affiliates (“Abbvie”) are adverse parties and associated companies to current AP clients in matters unrelated to the Debtors. Abbvie is a current AP client in matters unrelated to the Debtors.
- ACP Master Ltd., a litigation party to the Debtors, and affiliates (“ACP”) are vendors, creditors and litigation parties to current and former AP clients in matters unrelated to the Debtors. ACP is a former employer of current AP employees.
- AES PR Limited Partnership and AES Puerto Rico, top 20 unsecured creditors, PREPA and parties filing notices of appearance in this bankruptcy matters, and affiliates (“AES”) are contract parties, insurance providers, litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors.
- AIG Insurance Company – Puerto Rico, a party filing a notice of appearance in this bankruptcy matter, and affiliates (“AIG”) are adverse litigation parties, director-affiliated companies, lessor, contract parties, parent companies and related parties to current and former AP clients in matters unrelated to the Debtors. AIG is a former employer of current AP employees. AIG is a debtholder of AP.
- Altec Worldwide LLC Champion Petroleum, a June 2019 PREPA party to the Debtors, and affiliates (“Altec”) are lienholders and vendors to current AP clients in matters unrelated to the Debtors. Altec is a former employer of current AP employees.
- Ambac Assurance Corporation and Ambac Financial Group, bondholders and litigation parties to the Debtors, and affiliates (“Ambac”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors. Ambac is a current AP client in matters unrelated to the Debtors.

- American Enterprise Investment Services Inc., a litigation party to the Debtors, and affiliates (“American Enterprise”) are bondholders and shareholders to current AP clients in matters unrelated to the Debtors.
- American High-Income Municipal BD FD and American High-Income Trust, litigation parties to the Debtors, and affiliates are lenders, creditors and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Apex Clearing Corporation and Apex General Contractors LLC, litigation parties to the Debtors, and affiliates (“Apex”) are creditors, lenders, lienholders, related parties and vendors to current AP clients in matters unrelated to the Debtors. Apex is a former employer of a current AP employee.
- Avant Technologies of Puerto Rico Inc., a litigation party to the Debtors, and affiliates (“Avant”) are related parties and vendors to current AP clients in matters unrelated to the Debtors. Avant is a current AP client in matters unrelated to the Debtors.
- Avanti Technologies Inc., a litigation party to the Debtors, and affiliates (“Avanti”) are customers, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Avanti is a current AP client in matters unrelated to the Debtors.
- Barclays Cap/Fixed, Barclays Cap/London, Barclays Capital, and Barclays Capital Inc./LE, litigation parties to the Debtors, and affiliates (“Barclays”) are banking services providers, creditors, customers, shareholders, adverse parties, associated companies, litigation parties, contract parties, indenture trustees, investors, lenders, professionals, vendors, noteholders, adverse litigation parties, lienholders, related parties, trustees and bondholders to current and former AP clients in matters unrelated to the Debtors. Barclays is a current and former AP client in matters unrelated to the Debtors. Barclays is a member of the UCC represented by AP in LBI Media, Inc., a bankruptcy matter unrelated to the Debtors. Barclays is a former employer of current AP employees. Barclays is a debtholder to AP.
- Baxter Sales & Distrib. PR Corp., an additional party in interest from the Commonwealth’s List of Creditors in this bankruptcy matter, and affiliates (“Baxter”) are adverse parties, creditors, litigation parties, related parties, to current and former AP clients in matters unrelated to the Debtors. Baxter is a current AP client in matters unrelated to the Debtors. Baxter is a former employer of current AP employees.
- BB&T Securities, LLC, a litigation party to the Debtors, and affiliates (“BB&T”) are adverse litigation parties, bondholders, creditors, lenders, vendors, related parties, professionals and bondholders to current and former AP clients in matters unrelated to the Debtors.
- Berkeley Research Group, LLC, a professional in this bankruptcy matter, is a professional, vendor and related party to current AP clients in matters unrelated to the Debtors. Berkley

Research Group LLC is a former employer of current AP employees. Berkley Research Group LLC is a vendor to AP.

- BMO Capital Markets GKST, Inc. and BMO Capital Markets, litigation parties to the Debtors and parties filing a notice of appearance in this bankruptcy matter, and affiliates (“BMO”) are adverse parties, adverse litigation parties, banking services providers, bondholders, creditors, contract parties, indenture trustees, lenders, lienholders, litigation parties, shareholders, professionals, noteholders and vendors to current and former AP clients in matters unrelated to the Debtors. BMO is a current and former AP client in matters unrelated to the Debtors.
- BNP Paribas Securities Corp./Prime Brokerage, BNP Paribas, New York Branch/BNP Paribas Prime Brokerage Custodian, BNP Paribas, New York Branch/BNP Paribas Prime Brokerage International and BNP Paribas, New York Branch/Custody/Client Assets, litigation parties to the Debtors, and affiliates (“BNP”) are adverse litigation parties, lienholders, adverse parties, bondholders, indenture trustees, lenders, litigation parties, shareholders, creditors, associated companies, noteholders, banking services providers, vendors, contract parties and related parties in interest to current and former AP clients in matters unrelated to the Debtors. BNP is a current and former AP client in matters unrelated to the Debtors. BNP is a vendor to AP. BNP is a former employer of current AP employees.
- The Boston Consulting Group, Inc., a litigation party to the Debtors, and affiliates (“Boston Consulting”) are bondholders, contract parties, creditors, professionals and vendors to current and former AP clients in matters unrelated to the Debtors. Boston Consulting is a former employer of current AP employees.
- Branch Banking and Trust Company, a litigation party to the Debtors, and affiliates (“Branch”) are banking services providers, bondholders, lenders, litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Brattle Group, Inc., a professional in this bankruptcy matters, and affiliates (“Brattle”) are vendors to current AP clients in matters unrelated to the Debtors. Brattle is a current AP client in matters unrelated to the Debtors.
- Bristol-Myers Squibb Puerto Rico, Inc., a litigation party to the Debtors, and affiliates (“Bristol-Myers”) are vendors, litigation parties and contract parties to current and former AP clients in matters unrelated to the Debtors. Bristol-Myers is a current AP client in matters unrelated to the Debtors. Bristol-Myers is a former employer of current AP employees.
- Brookfield Asset and Brookfield Asset Management Private Institutional Capital Adviser (Credit) LLC, notice of participation parties and litigation parties to the Debtors and parties filing a notice of appearance in this bankruptcy matter, and affiliates (“Brookfield”) are creditors, customers, investors, lenders, lessors, contract parties, parent companies, trustees, noteholders, and related parties to current and former AP clients in matters

unrelated to the Debtors. Brookfield is a current and former AP client in matters unrelated to the Debtors. Brookfield is a member of a UCC represented by AP in Forever 21, Inc., a bankruptcy matter unrelated to the Debtors.

- Brown Brothers Harriman & Co., a litigation party to the Debtors, and affiliates are bondholders, creditors, customers, lenders, noteholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Brown Rudnick LLP, a professional in this bankruptcy matter, and affiliates (“Brown Rudnick”) are bondholders, counsel, opposing counsel and professionals to current and former AP clients in matters unrelated to the Debtors. Brown Rudnick is a current AP client in matters unrelated to the Debtors.
- Cantor Fitzgerald & Co./Cantor Clearing Services, a litigation party to the Debtors, and affiliates (“Cantor Fitzgerald”) are contract parties, lenders, litigation parties, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors. Cantor Fitzgerald is a former employer of current AP employees.
- CEMEX, a party filing a lift stay motion in this bankruptcy matter, and affiliates (“CEMEX”) are creditors, customers, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. CEMEX is a former employer to current AP employees.
- Charles Schwab & Co., Inc., a litigation party to the Debtors, and affiliates are shareholders, related parties and bondholders to current and former AP clients in matters unrelated to the Debtors.
- C.L. King & Associates, Inc., a litigation party to the Debtors, and affiliates (“C.L. King”) are adverse litigation parties and shareholders to current AP clients in matters unrelated to the Debtors. C.L. King is a former employer of current AP employees.
- Cleary Gottlieb Steen & Hamilton, a June 2019 PREPA Party to the debtors, and affiliates (“Cleary”) are vendors, related parties, counsel, opposing counsel and litigation parties to current and former AP clients in matters unrelated to the Debtors. Cleary is a current and former AP client in matters unrelated to the Debtors.
- Comerica Bank, a litigation party to the Debtors, and affiliates (“Comerica”) are lenders, creditors, contract parties, lessors, shareholders, vendors, litigation parties and related parties to current and former AP clients in matters unrelated to the Debtors. Comerica is a current and former AP client in matters unrelated to the Debtors. Comerica is a former employer of a current AP employee.
- Commerce Bank, a litigation party to the Debtors, and affiliates are creditors, lenders and shareholders to current and former AP client in matters unrelated to the Debtors.

- Compass Bank/Trust Division, a litigation party to the Debtors, and affiliates are lenders, bondholders, taxing authorities, lenders, creditors, shareholders, lessees and vendors to current and former AP clients in matters unrelated to the Debtors.
- COR Clearing LLC, a litigation party to the Debtors, and affiliates (“COR”) are adverse parties, bondholders and vendors to current and former AP clients in matters unrelated to the Debtors. COR is a current AP client in matters unrelated to the Debtors. Credit Suisse Securities (USA) LLC, a litigation party to the Debtors, and affiliates (“Credit Suisse”) are adverse litigation parties, lenders, customers, creditors, investors, lienholders, bondholders, shareholders, limited partners, adverse parties, litigation parties, contract parties, associated companies, related parties, indenture trustees, vendors, noteholders and professionals to current and former AP clients in matters unrelated to the Debtors. Credit Suisse is a current and former AP client in matters unrelated to the Debtors. Credit Suisse is a former employer of current AP employees.
- Crews & Associates, Inc., a litigation party to the Debtors, and affiliates are bondholders and shareholders to current AP clients in matters unrelated to the Debtors.
- Crowell Weedon & Co, a litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- Crown Managed Accounts for and on Behalf of Crown/PW SP, a litigation party to the Debtors, and affiliates are members of a UCC represented by AP in LBI Media, Inc., a bankruptcy matter unrelated to the Debtors.
- Davenport & Company LLC, a litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- David Schwartz is a litigation party to the Debtors. David Schwartz is a litigation party and vendor to current AP clients in matters unrelated to the Debtors. It is unclear if this is the same individual.
- The Depository Trust Company, a June 2019 PREPA Party to the Debtors, and affiliates (“Depository”) are professionals and vendors to current and former AP clients in matters unrelated to the Debtors. Depository is a current AP client in matters unrelated to the Debtors.
- Diana Hunter is a notice of participation party to the Debtors. Diana Hunter is a director to a current AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.
- Dorothy Fox is a notice of participation party to the Debtors. Dorothy Fox is a litigation party to a current AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.

- Duff & Phelps LLC, a professional in this bankruptcy matter, and affiliates (“Duff”) are contract parties, professionals, counsel, related parties, vendors, creditors and creditors to current and former AP clients in matters unrelated to the Debtors. Duff is a former employer of a current AP employee. Duff is a vendor to AP.
- Edward D. Jones & Co., a litigation party to the Debtors, and affiliates (“Edward Jones”) are bondholders, customers, related parties, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors.
- Endurance Reinsurance Corporation of England, National Association, a litigation party to the Debtors, and affiliates (“Endurance”) are adverse parties, bondholders, creditors, insurance providers, litigation parties, adverse litigation parties, related parties and lenders to current and former AP clients in matters unrelated to the Debtors. Endurance is a current AP client in matters unrelated to the Debtors.
- Epiq Corporate Restructuring, LLC and Epiq eDiscovery Solutions, professionals in this bankruptcy matter, and affiliates (“Epiq”) are adverse parties, adverse litigation parties, creditors, professionals, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Epiq is a former employer of current AP employees.
- Fifth Third Bank, a litigation party to the Debtors, and affiliates (“Fifth Third”) are bondholders, creditors, lenders, lessors, contract parties, shareholders, vendors, related parties and professionals to current and former AP clients in matters unrelated to the Debtors. Fifth Third is a current and former AP client in matters unrelated to the Debtors. Fifth Third is a former employer of a current AP employee.
- First Pacific Advisors, LLC, a litigation party to the Debtors and parties filing a notice of appearance in this bankruptcy matter, and affiliates (“First Pacific”) are adverse parties, lenders and shareholders to current AP clients in matters unrelated to the Debtors.
- First Southwest Company, a litigation party to the Debtors, is a bondholder and shareholder to current AP clients in matters unrelated to the Debtors. GE Betz International Inc. and Caribe GE International Energy June 2019 PREPA Parties to the Debtors, and affiliates (“GE”) are adverse parties, adverse litigation parties, litigation parties, creditors, lenders, lessors, lessees, vendors, customers, lienholders, bondholders, shareholders, professionals, contract parties, associated companies, joint venture entities, parent companies, director’s affiliated companies, noteholders, and related parties to current and former AP clients in matters unrelated to the Debtors. GE is a current and former AP client in matters unrelated to the Debtors. GE is a former employer of current AP employees. GE is a vendor to AP.
- George K. Baum & Company, a litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- Gordon Brothers Group, LLC, a professional in this bankruptcy matter, and affiliates (“Gordon Brothers”) are professionals, lenders, related parties, vendors and shareholders

to current AP clients in matters unrelated to the Debtors. Gordon Brothers is a former AP client in matters unrelated to the Debtors. Gordon Brothers is a former employer of current AP employees.

- HDI Global Insurance Company, a litigation party to the Debtors, and affiliates are adverse litigation parties, insurance providers, litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors.
- Hewlett Packard Puerto Rico BV LLC, June 2019 PREPA Parties and litigation parties to the Debtors, and affiliates (“HP”) are lenders, vendors, adverse parties, contract parties, customers, associated companies, related parties, litigation parties, lienholders and creditors to current and former AP clients in matters unrelated to the Debtors. HP is a current and former AP client in matters unrelated to the Debtors. HP is a former employer of current AP employees.
- Hilliard, Lyons LLC, a litigation party to the Debtors, and affiliates are bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Hospira Puerto Rico, LLC, a litigation party to the Debtors, and affiliates (“Hospira”) are vendors and litigation parties to current AP clients in matters unrelated to the Debtors. Hospira is a current AP client in matters unrelated to the Debtors.
- The Huntington National Bank, a litigation party to the Debtors, and affiliates (“Huntington”) are bondholders, creditors, contract parties, lenders, lessees, lienholders, related parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. Huntington is a former AP client in matters unrelated to the Debtors. Huntington is a former employer of current AP employees.
- ICBC Financial Services LLC, a notice of participation party to the Debtors, and affiliates (“ICBC”) are bondholders, contract parties, insurance providers, lenders, litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. ICBC is a current AP client in matters unrelated to the Debtors.
- Inmobiliaria San Alberto, Inc. and Inmobiliaria Unibon, Inc., litigation parties to the Debtors and parties filing lift stay motions in this bankruptcy matter, and affiliates are affiliates, creditors, and subsidiaries to current and former AP clients in matters unrelated to the Debtors.
- Innovative Solutions, Inc., a litigation party to the Debtors, and affiliates (“Innovative Solutions”) are related parties to current AP clients in matters unrelated to the Debtors. Innovative Solutions is a former employer of current AP employees.
- Integra Design Group PSC, a litigation party to the Debtors, and affiliates (“Integra”) are customers, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Integra is a vendor to AP.

- Interactive Brokers Retail Equity Clearing, a litigation party to the Debtors, and affiliates (“Interactive Brokers”) are bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- International Business Machines Corporation, a litigation party to the Debtors, and affiliates (“IBM”) are adverse litigation parties, customers, lenders, lessors, contract parties, joint venture entities, litigation parties, vendors, lienholders, bondholders, contract parties, professionals, related parties, adverse parties and creditors to current and former AP clients in matters unrelated to the Debtors. IBM is a current and former AP clients in matters unrelated to the Debtors. IBM is a former employer of current AP employees. IBM is a vendor to AP.
- Institucion Educativa Nets Inc and Institucion Educativa NETS, LLC, litigation parties, additional parties in interest from the Commonwealth’s List of Creditors and Top 20 unsecured creditors to the debtors, and affiliates (“Nets”) are related parties, affiliates, creditors and vendors to current AP clients in matters unrelated to the Debtors. Nets is a current AP client in matters unrelated to the Debtors.
- James T. Dye is a notice of participation party to the Debtors. James Dye is a shareholder to a current AP client in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- James B. Moore is a litigation party to the Debtors. James Moore is a director and shareholder to current and former AP clients in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- James Taylor is a notice of participation party to the Debtors. James Taylor is a director to a current AP client in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- Janney Montgomery Scott LLC, a litigation party to the Debtors, and affiliates (“Janney”) are adverse litigation parties, bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors. Janney is a former employer of current AP employees.
- Jeffries Group LLC and Jeffries LLC, litigation parties to the Debtors, and affiliates (“Jeffries”) are bondholders, adverse litigation parties, creditors, contract parties, indenture trustees, investors, lenders, lessors, related parties, parent companies, professionals, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. Jeffries is a debtholder to AP.
- John Hancock Investments, a notice of participation party and litigation party to the Debtors, and affiliates (“John Hancock”) are bondholders, adverse litigation parties, creditors, customers, insurance providers, lenders, lessors, lienholders, limited partners, noteholders, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors.

- John P. Day is a notice of participation party to the Debtors. John Day is a litigation party to a current AP client in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- John Robinson is a notice of participation party to the Debtors. John Robinson is an adverse litigation party, director, litigation party, and vendor to current and former AP clients in matters unrelated to the Debtors.
- Kelly Services Puerto Rico and Kelly Services, Inc., litigation parties to the Debtors, and affiliates (“Kelly Services”) are professionals, vendors, contract parties, and related parties to current AP clients in matters unrelated to the Debtors. Kelly Services a former employer of current AP employees. Kelly Services is a vendor to AP.
- Keybank Cap Mkts Inc. and Keybank National Association, litigation parties to the Debtors, and affiliates (“Keybank”) are adverse litigation parties, lenders, lessors, adverse parties, bondholders, shareholders, professionals, related parties, litigation parties and contract parties to current and former AP clients in matters unrelated to the Debtors. KeyBank is a former employer of a current AP employee.
- Lazard Cap Mkts LLC, a litigation party to the Debtors, and affiliates (“Lazard”) are adverse litigation parties, creditors, indenture trustees, bondholders, shareholders, lenders, contract parties, vendors and professionals to current and former AP clients in matters unrelated to the Debtors. Lazard is a current AP client in matters unrelated to the Debtors. Lazard is a former employer of a current AP employee.
- LPL Financial Corporation, a litigation party to the Debtors, and affiliates (“LPL”) are bondholders, customers and shareholders to current and former AP clients in matters unrelated to the Debtors. LPL is a former employer of current AP employees. LPL is a vendor to AP.
- Manufacturers and Traders Trust Company, a litigation party to the Debtors, and affiliates are indenture trustees, lessors, related parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Mapfre PRAICO Insurance Company, a litigation party to the Debtors, and affiliates are adverse litigation parties, insurance providers and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Marcos Martinez is a related party to the Debtors. Marcos Martinez is a shareholder to a current AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.
- The Mark Trust, a notice of participation party to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors.

- Merck Sharp & Dohme (I.A.) LLC, a litigation party to the Debtors, and affiliates (“Merck”) are adverse parties, associated companies, customers, litigation parties, parent companies, and vendors to current and former AP clients in matters unrelated to the Debtors. Merck is a current and former AP client in matters unrelated to the Debtors. Merck is a former employer of current AP employees.
- Mesirow Financial Investment Mgt Inc. and Mesirow Financial, Inc., Top 20 Unsecured Creditors and litigation parties to the Debtors, and affiliates (“Mesirow”) are related parties and shareholders to current and former AP clients in matters unrelated to the Debtors. Mesirow is a former employer to current AP clients in matters unrelated to the Debtors. Mesirow is a vendor to AP.
- Miguel A. Rivera and Miguel A. Matos Rivera are notice of participation parties to the Debtors and parties filing lift stay motions in this bankruptcy matter. Miguel A. Rivera is a shareholder to a current AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.
- MML Inc., a notice of participation party to the Debtors, and affiliates are vendors to AP.
- National Financial Services, LLC, a litigation party to the Debtors, and affiliates are bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Navigant Consulting Inc., a June 2019 PREPA party to the Debtors, and affiliates (“Navigant”) are professionals, vendors, contract parties, subsidiaries, related parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Navigant is a current AP client. Navigant is a former employer of current AP employees.
- NextGen Healthcare Inc., a party filing a notice of appearance in this bankruptcy matter, and affiliates are vendors, adverse litigation parties and affiliates to current AP clients in matters unrelated to the Debtors.
- Next Level Learning, Inc., a party filing a notice of appearance in this bankruptcy matter, and affiliates (“Next Level”) are contract parties, litigation parties and related parties to current and former AP clients in matters unrelated to the Debtors. Next Level is a vendor to AP.
- Northern Trust Company/Future Fund Accounts, The Northern Trust Company and Northern Trust Company/OCH-ZIFF Capital Management, litigation parties and notice of participation parties to the Debtors, and affiliates (“Northern Trust”) are bondholders, director affiliated companies, shareholders, lessors, lenders and vendors to current and former AP clients in matters unrelated to the Debtors. Northern Trust is a current and former AP client in matters unrelated to the Debtors. Northern Trust provides loans, financing, investment management and custodian services to a minority shareholder of AP.

- Northern Trust Company/OCH-ZIFF Capital Management, a litigation party to the Debtors, and affiliates (“Och-Ziff”) are adverse parties, noteholders, bondholders, creditors, shareholders and lenders to current and former AP clients in matters unrelated to the Debtors. Och-Ziff is a former AP client in matters unrelated to the Debtors. Och-Ziff is a former employer of a current AP employee.
- NTT Data Eas, Inc., a litigation party to the Debtors, and affiliates (“NTT”) are vendors to current AP clients in matters unrelated to the Debtors. NTT is a current AP client in matters unrelated to the Debtors. NTT is a current AP client in matters unrelated to the Debtors.
- Nuveen Asset Management, a party filing a notice of appearance in this bankruptcy matter, and affiliates (“Nuveen”) are bondholders, creditors, shareholders, indenture trustees, investors, lenders, lienholders, litigation parties, adverse litigation parties, lienholders and noteholders to current and former AP clients in matters unrelated to the Debtors. Nuveen is a former employer of a current AP employee.
- Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX Delaware, L.P., Oaktree Opportunities Fund X Holdings (Delaware), L.P., Oaktree Opps X Holdco Ltd., Oaktree Huntington Investment Fund II, L.P., Oaktree Opportunities Fund IX (Parallel), L.P., Oaktree Opportunities Fund X (Parallel 2), L.P. and Oaktree Opportunities Fund (Parallel), L.P. and Oaktree Opportunities Fund X, L.P. and Oaktree Value Opportunities Fund Holdings, L.P., as COFINA Senior Bondholders’ Coalition members to the Debtors and parties filing a notice of appearance, and affiliates (“Oaktree”), are related parties to current and former AP clients in matters unrelated to the Debtors. Oaktree is a debtholder to AP.
- OFI Global Institutional Inc., a notice of participation party to the Debtors, and affiliates (“OFI”) are vendors and lenders to current AP clients in matters unrelated to the Debtors. OFI is a current AP client in matters unrelated to the Debtors.
- Optionsxpress, Inc., a litigation party to the Debtors, is a bondholder and shareholder to current AP clients in matters unrelated to the Debtors.
- Oracle Caribbean, a June 2019 PREPA party to the Debtors, and affiliates (“Oracle”) are creditors, vendors, lessors, professionals, contract parties, related parties, customers and associated companies to current and former AP clients in matters unrelated to the Debtors. Oracle is a former AP client in matters unrelated to the Debtors. Oracle is a former employer of current AP employees. Oracle is a vendor to AP.
- PartnerRe Ireland Insurance DAC, a litigation party to the Debtors, and affiliates (“PartnerRe”) are insurance providers and related parties to current and former AP clients in matters unrelated to the Debtors. PartnerRe is a current AP client in matters unrelated to the Debtors.

- Paul Davis is a litigation party to the Debtors. Paul Mark Davis is a director to a current AP client in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- Piper Jaffrey & CO, a litigation party to the Debtors, and affiliates (“Piper”) are litigation parties, adverse litigation parties, contract parties and professionals to current AP clients in matters unrelated to the Debtors.
- PJT Partners LP, a professional in this bankruptcy matter, and affiliates (“PJT”) are professionals, related parties and vendors to current AP clients in matters unrelated to the Debtors. PJT is a current and former AP client in matters unrelated to the Debtors. PJT is a vendor to AP. Also, an AP employee that is not working on this bankruptcy matter is the daughter of a Partner and Global Chairman of the Restructuring and Special Situation Group at PJT.
- PNC Bank, National Association, a litigation party to the Debtors, and affiliates (“PNC”) are adverse parties, adverse litigation parties, banking service providers, bondholders, creditors, customers, contract parties, lenders, related parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. PNC is a current and former AP client in matters unrelated to the Debtors.
- Prisma SPC Holdings Ltd. – Segregated Portfolio AG, a litigation party to the Debtors, and affiliates are joint venture entities and related parties to current AP clients in matters unrelated to the Debtors.
- Quality Systems, Inc., a party filing a notice of appearance in this bankruptcy matter, is an affiliate of a current AP client in matters unrelated to the Debtors.
- Raymond James & Associates, Inc., a litigation party to the Debtors, and affiliates (“Raymond James”) are adverse litigation parties, related parties, vendors, shareholders, bondholders, creditors, customers and investors to current and former AlixPartners clients in matters unrelated to the Debtors. Raymond James is a current AP client in matters unrelated to the Debtors. Raymond James is a former employer of current AP employees.
- Regions Bank, a litigation party to the Debtors, and affiliates are adverse parties, bondholders, creditors, lenders, noteholders, related parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors.
- Retirement System, a litigation party to the Debtors, and affiliates are limited partners and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Richard Bell, a notice of participation party to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors.

- Richard Cohen is a notice of participation party to the Debtors. Richard D. Cohen is an investor to a current AP client in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- Richard D. Smith and Richard C. Smith are notice of participation parties to the Debtors. Richard Smith is a shareholder to a current AP client in matters unrelated to the Debtors. It is unclear if this is either of the same individual.
- Ricoh Puerto Rico and Ricoh Puerto Rico, Inc., June 2019 PREPA Parties and litigation parties to the Debtors, and affiliates (“Ricoh”) are creditors, vendors, customers and material contract parties to current AP clients in matters unrelated to the Debtors. Ricoh is a current and former AP client in matters unrelated to the Debtors. Ricoh is a former employer of a current AP employee. Ricoh is a vendor to AP.
- Robert W. Baird & Co. Incorporated, a litigation party to the Debtors, and affiliates are adverse litigation parties, bondholders, contract parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Robert Fowler is a notice of participation party to the Debtors. Robert E. Fowler, III is a litigation party to a former AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.
- Robert Goodman is a notice of participation party to the Debtors. Robert R. Goodman is a former AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.
- Sanford C. Bernstein & Co., LLC, a litigation party to the Debtors, and affiliates (“Sanford”) are shareholders, litigation parties and creditors to current and former AP clients in matters unrelated to the Debtors. Sanford is a former employer of current AP employees.
- SC Credit Opportunities Mandate LLC, a litigation party to the Debtors, is an investor and creditor to former AP clients in matters unrelated to the Debtors.
- Scottrade, Inc., a litigation party to the Debtors, and affiliates (“Scottrade”) are bondholders, customers, lessors, lienholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Shell Trading (US) Company, a June 2019 PREPA Party, and affiliates (“Shell”) are adverse parties, associated companies, creditors, customers, contract parties, investors, lenders, adverse litigation parties, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors. Shell is a current client in matters unrelated to the Debtors. Shell is a former employer of a current AP employee.
- Sidley Austin LLP, June 2019 PREPA Parties and Litigation Parties to the Debtors, (“Sidley”) is a professional, litigation party, vendor and co-counsel to current and former

AP clients in matters unrelated to the Debtors. Sidley is a current and former AP client in matters unrelated to the Debtors. Sidley provides legal services to AP in matters unrelated to the Debtors.

- Sierra Club Puerto Rico, Inc., a party filing a notice of appearance in this bankruptcy matter, and affiliates are adverse litigation parties, contract parties and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Signet Investment Corp., a notice of participation party to the Debtors, and affiliates (“Signet”) are related parties and parent companies to current and former AP clients in matters unrelated to the Debtors. Signet is a current AP client in matters unrelated to the Debtors.
- Skanska USA Building Inc., a litigation party to the Debtors, and affiliates (“Skanska”) are litigation parties to current AP clients in matters unrelated to the Debtors. Skanska is a former employer of current AP employees.
- Southwest Securities, Inc., a litigation party to the Debtors, is a litigation party, bondholder and shareholder to current AP clients in matters unrelated to the Debtors. Southwest Securities is a current AP client in matters unrelated to the Debtors. Southwest Securities is a former employer of current AP employees.
- Special Counsel, a professional in this bankruptcy matter and affiliates (“Special Counsel”) are creditors, professionals and vendors to current AP clients in matters unrelated to the Debtors. Special Counsel is a former employer of current AP employees.
- SSB-Blackrock Institutional Trust, SSB – Trust Custody and SSB&T CO/Client Custody Services, litigation parties to the Debtors, and affiliates are bondholders, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors.
- State Street Global Advisors, creditor to the Debtors, and affiliates (“State Street”), are current AP clients in matters unrelated to the Debtors. State Street is a debtholder to AP.
- Stephens, Inc., a litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- Sterne, Agee & Leach, Inc., a litigation party to the Debtors, is a bondholder and shareholder to current AP clients in matters unrelated to the Debtors. Sterne, Agee & Leach, Inc. is a former employer of current AP employees.
- Stifel, Nicolaus & Company, Incorporated, a litigation party to the Debtors, and affiliates (“Stifel”) are lenders, related parties, professionals, litigation parties, adverse litigation parties, bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.

- Stockcross Financial Services, Inc. a litigation party to the Debtors, and affiliates are bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Stoever Glass & Co., a litigation party to the Debtors, is a noteholder and shareholder to current AP clients in matters unrelated to the Debtors.
- Sweney Cartwright Co, a litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- Swiss National Insurance Co. Ltd., a litigation party to the Debtors, and affiliates (“Swiss”) are adverse parties, bondholders, contract parties, creditors, customers, insurance providers, lenders, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Swiss is a current AP client in matters unrelated to the Debtors. Swiss is a debtholder to AP.
- TD Ameritrade Clearing, Inc. and TD Prime Services LLC, litigation parties to the Debtors, and affiliates (“TD”) are bondholders, insurance providers and shareholders to current and former AP clients in matters unrelated to the Debtors. TD is a former AP client in matters unrelated to the Debtors.
- Telefonica Larga Distancia de Puerto Rico, Inc., a litigation party to the Debtors, and affiliates (“Telefonica”) are associated companies, parents, contract parties, joint venture parties, vendors and bondholders to current and former AP clients in matters unrelated to the Debtors. Telefonica is a current and former AP client in matters unrelated to the Debtors. Telefonica is a vendor to AP. Telefonica is a former employer to current AP employees.
- Tilden Park Capital Management, Tilden Park Capital Management L.P. and Tilden Park Investment Master Fund LP, litigation parties, bondholders and COFINA Senior Bondholders’ Coalition members to the Debtors, and affiliates are adverse litigation parties, bondholders and litigation parties to current AP clients in matters unrelated to the Debtors.
- Timber Hill LLC, a litigation party to the Debtors, is a bondholder and shareholder to current AP clients in matters unrelated to the Debtors.
- Tradewinds Energy Barcelona LLC and Tradewinds Energy Vega Baja, Top 20 Unsecured Creditors, PREPA to the Debtors and parties filing a notice of appearance in this bankruptcy matter, and affiliates (“Tradewinds”) are adverse litigation parties, creditors, indenture trustees, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors.
- Transamerican Power Products, a June 2019 PREPA party to the Debtors, and affiliates (“Transamerican”) are litigation parties and lessors to current AP clients in matters

unrelated to the Debtors. Transamerican is a current AP client in matters unrelated to the Debtors.

- Transporte Atlantic, Inc, Transporte Escolar Pacheco Inc., Transporte Sonnel Inc., and Transporte Urbina, Inc., litigation parties and additional parties in interest from HTA's list of creditors to the Debtors, and affiliates ("Transporte") are affiliates and vendors to current AP clients in matters unrelated to the Debtors.
- Ulysses Offshore Fund, Ltd. and Ulysses Partners, LP, litigation parties to the Debtors, and affiliates ("Ulysses") are adverse litigation parties, associated companies, contract parties, related parties, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors. Ulysses is a current AP client in matters unrelated to the Debtors.
- UMB Bank, National Association, a litigation party to the Debtors, and affiliates ("UMB") are vendors, shareholders, indenture trustees, related parties, banking services providers and creditors to current and former AP clients in matters unrelated to the Debtors. UMB is a former AP client in matters unrelated to the Debtors. UMB is a member of a UCC represented by AP in Windstream Holdings, a bankruptcy matter unrelated to the Debtors.
- Union Bank and Trust Company and Union Bank, N.A., litigation parties to the Debtors, and affiliates ("Union Bank") are adverse litigation parties, lenders, litigation parties, creditors, customers, bondholders, adverse parties, contract parties, joint venture entities, related parties, noteholders, banking services providers and vendors to current and former AP clients in matters unrelated to the Debtors. Union Bank is a current and former AP client in matters unrelated to the Debtors.
- URS Engineers PSC, a June 2019 PREPA party to the Debtors, and affiliates ("URS") are contract parties, litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. URS is a former employer of current AP employees.
- USAA Invest Mgmt Co., a litigation party to the Debtors, and affiliates ("USAA") are adverse litigation parties, bondholders, contract parties, creditors, lenders, lienholders, litigation parties, noteholders, related parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. USAA is a current and former AP client in matters unrelated to the Debtors.
- Valmont Industries, Inc., a June 2019 PREPA party to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Vanguard Marketing Corporation, a litigation party to the Debtors, and affiliates are bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Vision Financial Markets LLC, a litigation party to the Debtors, and affiliates are shareholders and bondholders to current AP clients in matters unrelated to the Debtors.

- Voya Institutional Trust Company, a litigation party to the Debtors, are adverse litigation parties to current AP clients in matters unrelated to the Debtors. Voya is a debtholder to AP.
- Wal-Mart Puerto Rico, Inc., a litigation party to the Debtors, and affiliates (“Wal-Mart”) are bondholders, litigation parties, lessors, creditors, contract parties, customers, related parties, vendors and adverse parties to current and former AP clients in matters unrelated to the Debtors. Wal-mart is a current AP client in matters unrelated to the Debtors. Wal-mart is a former employer of current AP employees.
- WDC Puerto Rico Inc., a June 2019 PREPA Party to the Debtors, and affiliates are vendors to AP.
- Wedbush Securities Inc., a litigation party to the Debtors, and affiliates (“Wedbush”) are adverse litigation parties, bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors. Wedbush is a current AP client in matters unrelated to the Debtors.
- WEG Electric Corp., a June 2019 PREPA Party to the Debtors, and affiliates (“WEG”) are vendors to current AP clients in matters unrelated to the Debtors. WEG is a former AP client in matters unrelated to the Debtors.
- Wells Fargo / Safekeep, Wells Fargo Bank, N.A./SIG, Wells Fargo Bank, National Association, Wells Fargo Clearing Services LLC Aka or Fka First Clearing LLC, Wells Fargo Municipal Bond Fund, Wells Fargo Securities, LLC and Wells Fargo Wisconsin Tax Free Fund, litigation parties and notice of participation parties to the Debtors, and affiliates (“Wells Fargo”) are adverse parties, banking service providers, bondholders, financial advisors, litigation parties, adverse litigation parties, creditors, customers, contract parties, indenture trustees, investors, lenders, lessors, lessees, lienholders, noteholders, related parties, professionals, shareholders, trustees, and vendors to current and former AP clients in matters unrelated to the Debtors. Wells Fargo is a current and former AP client in matters unrelated to the Debtors. Wells Fargo is a member of the UCC represented by AP in LBI Media, Inc., a bankruptcy matter unrelated to the Debtors. Wells Fargo is a former employer of current AP employees. Wells Fargo is a debtholder to AP.
- William Blair & Company, L.L.C., a litigation party to the Debtors, and affiliates (“William Blair”) are bondholders, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors. William Blair is a vendor to AP. William Blair is a former employer of current AP employees.
- Xerox Corporation, a litigation party to the Debtors, and affiliates (“Xerox”) are customers, associated companies, creditors, contract parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Xerox is a former AP client in matters unrelated to the Debtors.

- 02T³, a confidential litigation party to the Debtors, and affiliates are creditors, investors and vendors to current and former AP clients in matters unrelated to the Debtors.
- 27A, a confidential litigation party to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors. 27A is a former employer of current AP employees.
- 03T, a confidential litigation party to the Debtors, and affiliates are affiliates, bondholders, lenders, lienholders noteholders, related parties, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors.
- 01E and 02G, confidential litigation parties to the Debtors and parties filing notices of appearance in this bankruptcy matter, and affiliates (“01E/02G”) are adverse litigation parties, lenders, parents, creditors, adverse parties, litigation parties, bondholders, shareholders, professionals and investors to current and former AP clients in matters unrelated to the Debtors. 01E/02G is a current AP client in matters unrelated to the Debtors.
- 02K, 10K, 11K, 12K, 13K, 14K, and 15K, confidential litigation parties to the Debtors, and affiliates are bondholders, creditors, investors, lenders, lienholders, parent companies, adverse litigation parties, related parties, noteholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 25G and 10L, confidential litigation parties to the Debtors, and affiliates (“25T/10L”) are bondholders, creditors, contract parties, lenders and related parties to current and former AP clients in matters unrelated to the Debtors. 25G/10L is a current AP client in matters unrelated to the Debtors.
- 04P and 33P, confidential litigation parties to the Debtors, and affiliates (“04P/33P”) are bondholders, creditors, lenders, noteholders, and related parties to current and former AP clients in matters unrelated to the Debtors. 04P/33P is a current AP client in matters unrelated to the Debtors.
- 37A and 38A, confidential litigation parties to the Debtors, and affiliates are creditors, investors, lenders and noteholders to current and former AP clients in matters unrelated to the Debtors.
- 04X and 05X, confidential litigation parties to the Debtors, and affiliates (“04X/05X”) are shareholders, litigation parties and creditors to current and former AP clients in matters unrelated to the Debtors. 04X/05X is a former employer of current AP employees.

³ With respect to certain adversary proceedings, namely Ad. Proc. Nos. 19-281, 19-282, 19-283, 19-284, 19-285, 19-286, 19-287, 19-288, 19-356, 19-357, 19-358, 19-359, 19-361, the names of defendants are to be treated confidentially. *See* Docket No. 6967. The names of these defendants and corresponding disclosures will be provided to the Oversight Board, the U.S. Trustee, and the Fee Examiner.

- 02N, 14D, 15D, 16D, 17D, 18D, 19D, 20D, confidential litigation parties, litigation parties and notice of participation parties to the Debtors, and affiliates (“02N/14D/15D/16D/17D/18D/19D/20D”) are bondholders, creditors, lenders, lienholders, limited partners, noteholders, related parties, and shareholders to current and former AP clients in matters unrelated to the Debtors. 02N/4D/15D/16D/17D/18D/19D/20D is a current and former AP client in matters unrelated to the Debtors. 02N/4D/15D/16D/17D/18D/19D/20D is a former employer of current AP employees. 02N/4D/15D/16D/17D/18D/19D/20D is a debtholder to AP.
- 45A, a confidential litigation party to the Debtors, and affiliates are creditors, lenders and investors to current and former AP clients in matters unrelated to the Debtors.
- 02E, a confidential litigation party to the Debtors, is an investor to a former AP client in matters unrelated to the Debtors.
- 49A and 26G, confidential litigation parties to the Debtors, and affiliates (“49A/26G”) are adverse litigation parties, creditors, vendors, contract parties, related parties, limited partners, lenders, lessors, and customers to current and former AP clients in matters unrelated to the Debtors. 49A/36G is a current and former AP client in matters unrelated to the Debtors. 49A/36G is a former employer of current AP employees.
- 03E, 04E, 05E, 06E, 07E, 08E, 09E, 21E, 01L, litigation parties and confidential litigation parties to the Debtors, and affiliates (“03E/04E/05E/06E/07E/08E/09E/21E/01L”) are adverse parties to current AP clients in matters unrelated to the Debtors. 03E/04E/05E/06E/07E/08E/09E/21E/01L is a debtholder to AP.
- 11C, a confidential litigation party to the Debtors, and affiliates are vendors to current AP clients in matters unrelated to the Debtors. 11C is a vendor to AP.
- 60A, a confidential litigation party to the Debtors, and affiliates (“60A”) are lenders, bondholders, creditors, shareholders, lienholders, noteholders, contract parties, related parties, investors, and lessors to current and former AP clients in matters unrelated to the Debtors. 60A is a current and former AP client in matters unrelated to the Debtors. 60A is a former employer of current AP employees.
- 61A, litigation parties and confidential litigation parties to the Debtors, and affiliates are bondholders, creditors, litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 94A, a confidential litigation party to the Debtors, and affiliates are indenture trustees and shareholders to current AP clients in matters unrelated to the Debtors.
- 04J and 02M, a confidential litigation party to the Debtors, and affiliates are adverse parties, bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.

- 01A, 02A, 03A, 06A, 08A, 12A, confidential litigation parties to the Debtors, and affiliates (“01A/02A/03A/06A/08A/12A”) are adverse litigation parties, bondholders, creditors, insurance providers, investors, lenders, litigation parties, noteholders and vendors to current and former AP clients in matters unrelated to the Debtors. 01A/02A/03A/06A/08A/12A is a debtholder to AP.
- 20L, a confidential litigation party to the Debtors, and affiliates (“20L”) are creditors, lenders, litigation parties, bondholders and director affiliated companies to current and former AP clients in matters unrelated to the Debtors. 20L is a current and former AP client in matters unrelated to the Debtors.
- 01Y, a confidential litigation party to the Debtors, and affiliates are limited partners, creditors, vendors, lenders, noteholders, subsidiaries and adverse parties to current and former AP clients in matters unrelated to the Debtors.
- 45W and 46W, confidential litigation parties to the Debtors, and affiliates (“45W/46W”) are bondholders, related parties, lenders, and shareholders to current and former AP clients in matters unrelated to the Debtors. 45W/46W is a debtholder to AP.
- 21L, a confidential litigation party to the Debtors, and affiliates are creditors, lenders, lessors and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 05T, confidential litigation parties and litigation parties to the Debtors, and affiliates (“05T”) are adverse parties, associated companies, bondholders, litigation parties, adverse litigation parties, creditors, contract parties, indenture trustees, investors, lenders, related parties, professionals, shareholders, trustees, customers and vendors to current and former AP clients in matters unrelated to the Debtors. 05T is a current and former AP client in matters unrelated to the Debtors. 05T is a former employer of current AP employees. 05T is a vendor to AP. 05T is a debtholder to AP.
- 79A, 80A, 81A, 82A, 30B, 47B, 03C, 35G, confidential litigation parties to the Debtors (“79A/80A/81A/82A/30B/47B/03C/35G”) are bondholders, creditors, lenders and noteholders to current and former AP clients in matters unrelated to the Debtors. 79A/80A/81A/82A/30B/47B/03C/35G is a debtholder to AP.
- 14E, 15E, 16E, confidential litigation parties to the Debtors, and affiliates (“14E/15E/16E”) are adverse parties, lenders, bondholders, vendors, related parties, noteholders and contract parties to current AP clients in matters unrelated to the Debtors. 14E/15E/16E is a current AP client in matters unrelated to the Debtors.
- 05J and 03M, confidential litigation parties and litigation parties to the Debtors, and affiliates (“05J/03M”) are adverse litigation parties, customers, contract parties, lenders, and litigation parties to current and former AP clients in matter unrelated to the Debtors. 05J/03M is a current and former AP client in matter unrelated to the Debtors.

- 99A, a confidential litigation party to the Debtors, and affiliates (“99A”) are creditors, lenders, investors, insurance providers, bondholders, vendors, adverse litigation parties, related parties and contract parties to current and former AP clients in matters unrelated to the Debtors. 99A is a current AP client in matters unrelated to the Debtors. 99A is an insurance provider to AP.
- 06T, a confidential litigation party to the Debtors, and affiliates (“06T”) are adverse parties, creditors, customers, contract parties, investors, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors. 06T is a former employer of a current AP employee. 06T is a vendor to AP.
- 06J and 07J, confidential litigation parties to the Debtors, and affiliates (“06J/07J”) are adverse parties, bondholders, creditors, customers, contract parties, indenture trustees, insurance providers, lenders, lienholders, litigation parties, adverse litigation parties, related parties, noteholders, parent companies, sellers, shareholders, banking services provider and vendors to current and former AP clients in matters unrelated to the Debtors. 06J/07J is a current and former AP client in matters unrelated to the Debtors. 06J/07J is a former employer of current AP employees. 06J/07J is a vendor to AP. 06J/07J is an insurance provider to AP. 06J/07J is a debtholder to AP.
- 08B, confidential litigation party to the Debtors, and affiliates are related parties, creditors, bondholders, shareholders, professionals, litigation parties, vendors and related parties to current and former AP clients in matters unrelated to the Debtors.
- 14W, a confidential litigation party to the Debtors, and affiliates, are vendors and customers to current and former AP clients in matters unrelated to the Debtors. 14W is a former employer of current AP employees.
- 32B, a confidential litigation party to the Debtors, and affiliates are creditors, contract parties, investors and joint venture entities to current and former AP clients in matters unrelated to the Debtors.
- 10G, a confidential litigation party to the Debtors, and affiliates (“10G”) are noteholders, bondholders, lenders, indenture trustees and vendors to current AP clients in matters unrelated to the Debtors. 10G is a former employer to current AP employees.
- 49D, 50D, 51D, and 52D, confidential litigation parties to the Debtors, and affiliates are debtholders to AP.
- 56D, 57D, and 58D, confidential litigation parties to the Debtors, and affiliates (“56D/57D/58D”) are bondholders, lenders, creditors, litigation parties, lienholders, investors, contract parties, indenture trustees, professionals, related parties and noteholders to current and former AP clients in matters unrelated to the Debtors. 56D/57D/58D is a current and former AP clients in matters unrelated to the Debtors. 56D/57D/58D is a former employer of a current AP employee. 56D/57D/58D is a debtholder to AP.

- 03N, a confidential litigation party to the Debtors, and affiliates are adverse parties, creditors, bondholders, related parties, shareholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- 23W, 04N, 01S, 59D, 60D, and 61D, confidential litigation parties to the Debtors and parties filing notice of appearance in this bankruptcy matter, and affiliates (“23W/04N/01S/59D/60D/61D”) are bondholders, creditors, customers, lenders, lessors, lienholders, noteholders, related parties, parent companies, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. 23W/04N/01S/59D/60D/61D is a current AP client in matters unrelated to the Debtors.
- 10T, a confidential litigation party to the Debtors, and affiliates (“10T”) are creditors, customers, director affiliated companies, lenders, contract parties, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors. 10T is a former employer of a current AP employee.
- 81B and 12T, confidential litigation parties and litigation parties to the Debtors, and affiliates are bondholders, contract parties, lenders, and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 14T, a confidential litigation party to the Debtors, and affiliates are adverse parties, bondholders, creditors, investors, lenders, noteholders, and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 27W, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties, litigation parties, vendors and related parties to current and former AP clients in matters unrelated to the Debtors. 27W is a former employer of current AP employees.
- 86B and 87B, confidential litigation parties, litigation parties and COFINA Senior Bondholders’ Coalition members to the Debtors, and affiliates (“86B/87B”) are bondholders, creditors, shareholders and adverse parties to current and former AP clients in matters unrelated to the Debtors. 86B/87B is a vendor to AP.
- 90B, litigation parties and confidential litigation party to the Debtors, and affiliates (“90B”) are adverse litigation parties, bondholders, lessors, related parties and shareholders to current and former AP clients in matters unrelated to the Debtors. 90B is a current AP client in matters unrelated to the Debtors.
- 21H, litigation parties and confidential litigation parties to the Debtors, and affiliates (“21H”) are adverse litigation parties, lenders, creditors, noteholders, directors, vendors, insurance providers, related parties, professionals, lessees, lessors, investors, adverse parties, litigation parties, shareholders, banking services providers, contract parties and bondholders to current and former AP clients in matters unrelated to the Debtors. 21H is a current AP client in matters unrelated to the Debtors. 21H is a former employer of current AP employees. 21H is a vendor to AP.

- 24A, 95B, 96B, 97B, 98B, 99B, 100B 17A, confidential litigation parties and litigation parties to the Debtors, and affiliates (“24A/95B/96B/97B/98B/99B/100B/17A”) are creditors, bondholders, lienholders, affiliates, lienholders and noteholders to current and former AP clients in matters unrelated to the Debtors. 24A/95B/96B/97B/98B/99B/100B/17A is a former employer to current AP employees.
- 43Ai, 41A, 42A, 43A and 44A, litigation parties and confidential litigation parties to the Debtors, and affiliates, are parent companies, noteholder, customers and vendors to current and former AP clients in matters unrelated to the Debtors.
- 26P and affiliates (“26P”) are adverse parties, bondholders and creditors to current and former AP clients in matters unrelated to the Debtors. 26P is a current AP client in matters unrelated to the Debtors.
- Morgan Keegan & Co., a litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- 70D, and affiliates (“70D”) adverse parties, associated companies, bondholders, adverse litigation parties, litigation parties, creditors, contract parties, indenture trustees, investors, lenders, lessors, noteholders, related parties, professionals, shareholders and vendors to current and former AP clients in matters unrelated to the Debtors. 70D is a current and former AP client in matters unrelated to the Debtors. 70D is a former employer of current AP employees. employer of current AP employees.
- 06N and affiliates, confidential litigation parties and litigation parties to the Debtors, and affiliates (“06N”) are parent companies, contract parties, associated companies, shareholders, lenders, litigation parties, professionals, creditors, trustees and adverse parties to current and former AP clients in matters unrelated to the Debtors. 06N is a former AP client in matters unrelated to the Debtors. 06N is a former employer of a current AP employee.
- 03L, a confidential litigation party to the Debtors, and affiliates (“03L”) are associated companies, lenders, creditors, lienholders, bondholders, shareholders, noteholders and related parties to current and former AP clients in matters unrelated to the Debtors. 03L is a former employer of a current AP employee. 03L is a debtholder of AP.
- 10B, 09A and affiliates (“10B/09A”) are adverse parties, bondholders, creditors, adverse litigation parties, contract parties, investors, lenders, lienholders, litigation parties, noteholders, related parties, professionals, vendors and shareholders to current and former AP clients. 10B/09A is a current and former AP client in matters unrelated to the Debtors. 10B/09A is a former employer of a current AP employee.
- 18T, a confidential litigation party to the Debtors, and affiliates (“18T”) are customers, litigation parties, vendors, limited partners and creditors to current and former AP clients in matters unrelated to the Debtors. 18T is a current AP client in matters unrelated to the Debtors. 18T is a former employer of current AP employees.

- 32L and 31L, confidential litigation parties, and affiliates are creditors, bondholders, noteholders, lenders, adverse litigation parties, litigation parties and parents to current and former AP clients in matters unrelated to the Debtors.
- 13C, a confidential litigation party to the Debtors, and affiliates are associated companies, lenders and related parties to current AP clients in matters unrelated to the Debtors.
- 08N, a confidential litigation party to the Debtors, and affiliates (“08N”) are creditors, vendors and adverse parties to current and former AP clients in matters unrelated to the Debtors. 08N is a member of a UCC represented by AP.
- 40J, confidential litigation parties to the Debtors, and affiliates (“40J”) are bondholders, lenders, litigation parties, adverse parties, bondholders, lessors, shareholders and creditors to current and former AlixPartners clients in matters unrelated to the Debtors. 40J is the former employer of a current AlixPartners employee.
- 19A, a confidential litigation party to the Debtors, and affiliates (“19A”) are lenders, investors, bondholders, lienholders, noteholders, litigation parties, adverse parties, professionals, associated company, shareholders, lienholders, noteholders and creditors to current and former AP clients in matters unrelated to the Debtors. 19A is a current AP client in matters unrelated to the Debtors. 19A is a former employer of a current AP employee.
- 50J, a confidential litigation party to the Debtors, and affiliates (“50J”) are bondholders and professionals to current and former AP clients in matters unrelated to the Debtors. 50J is a current and former AP client in matters unrelated to the Debtors.
- 01W, 02W and 03W, confidential litigation parties to the Debtors, and affiliates (“01W/02W/03W”) are bondholders, customers, lenders, associated companies and noteholders to current and former AP clients in matters unrelated to the Debtors. 01W/02W/03W is a current AP client in matters unrelated to the Debtors.
- 51J, a confidential litigation party to the Debtors, and affiliates (“51J”) are adverse parties, creditors, lenders and related parties to current and former AP clients in matters unrelated to the Debtors. 51J is a current AP client in matters unrelated to the Debtors.
- 31W, 32W/39B, 20A, 22A, 40B, 41B, 45B, 46B, 14C, 15C and 16C, confidential litigation parties and litigation parties to the Debtors, and affiliates (“31W/32W/39B/20A/22A/40B/41B/45B/46B/14C/15C”) are adverse parties, adverse litigation parties, lenders, vendors, contract parties, professionals, lessors, creditors, noteholders, insurance providers, related parties, lienholders, customers, and bondholders to current and former AP clients in matters unrelated to the Debtors. Prudential is a current and former AP client in matters unrelated to the Debtors. 31W/32W/39B/20A/22A/40B/41B/45B/46B/14C/15C is a former employer of current AP employees. 31W/32W/39B/20A/22A/40B/41B/45B/46B/14C/15C is a debtholder to AP.

- 20T, a confidential litigation party to the Debtors, and affiliates (“20T”) are creditors, bondholders, lenders, noteholders, related parties, lienholders, and adverse parties to current and former AP clients in matters unrelated to the Debtors. 20T is a current and former AP client in matters unrelated to the Debtors.
- 53W, a confidential litigation party to the Debtors, and affiliates are adverse parties, contract parties and parent companies to current and former AP clients in matters unrelated to the Debtors. 53W is a current AP client in matters unrelated to the Debtors.
- 69J and affiliates, litigation parties and confidential litigation parties to the Debtors, (“69J”) are adverse litigation parties, bondholders, shareholders, creditors, indenture trustees, litigation parties, adverse parties, contract parties, investors, professionals, related parties, vendors, banking service providers, noteholders and lenders to current and former AP clients in matters unrelated to the Debtors. 69J is a current and former AP clients in matters unrelated to the Debtors. 69J is a former employer of a current AP employee.
- 52J, a confidential litigation party to the Debtors, and affiliates (“52J”) are adverse litigation parties, banking services providers, lenders, contract parties, associated companies, adverse parties, bondholders, litigation parties, parent companies, professionals, related parties, shareholders and creditors to current and former AP clients in matters unrelated to the Debtors. 52J is a current and former AP client in matters unrelated to the Debtors. 52J is a former employer to current AP employees.
- 52B, a confidential litigation party to the Debtors, and affiliates (“52B”) are adverse litigation parties, creditors and lenders to current and former AP clients in matters unrelated to the Debtors. 52B is a current AP client in matters unrelated to the Debtors.
- 40G and affiliates (“40G”), confidential litigation parties and COFINA Senior Bondholders’ Coalition members to the Debtors and notice of participation parties in this bankruptcy matter, are adverse parties, vendors, creditors, bondholders, customers and professionals to current AP clients in matters unrelated to the Debtors. 40G is a former employer of current AP employees.
- 37L and 37B, confidential litigation parties, COFINA Senior Bondholders’ Coalition members and litigation parties to the Debtors, and affiliates (“37L/37B”) are related parties to current and former AP clients in matters unrelated to the Debtors. 37L/37B is a current AP client in matters unrelated to the Debtors. 37L/37B is a vendor to AP.
- 58B and 59B, litigation parties and confidential litigation parties to the Debtors, and affiliates (“58B/59B”) are investors, shareholders, bondholders, noteholders, lienholders, lenders, related parties, noteholders and creditors to current and former AP clients in matters unrelated to the Debtors. 58B/59B is a current AP client in matters unrelated to the Debtors.

- 71B and 08D, confidential litigation parties to the Debtors, and affiliates (“71B/08D”) are customers, associated companies and creditors to current and former AP clients in matters unrelated to the Debtors. 71B/08D is a former employer to current AP employees.
- 30J, a confidential litigation party to the Debtors, and affiliates (“30J”) are adverse parties, associated companies, litigation parties and related parties to current and former AP clients in matters unrelated to the Debtors. 30J is a current AP client in matters unrelated to the Debtors.
- 83B and 01C, confidential litigation parties to the Debtors, and affiliates (“83B/01C”) are counsel, creditors, bondholders, lenders and lienholders to current and former AP clients in matters unrelated to the Debtors. 83B/01C is a current and former AP client in matters unrelated to the Debtors. 83B/01C is a debtholder to AP.
- 35Eix, a confidential litigation party to the Debtors, and affiliates (“35Eix”) are bondholders, contract parties, customers, lessors, professionals, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. 35Eix is a member of a UCC represented by AP. 35Eix is a vendor to AP.
- 07W, 21A, 41J, 42J, 43J, 05C, 481 and 05N, confidential litigation parties to the Debtors, and affiliates (“07W/21A/41J/42J/43J/05C/481/05N”) are shareholders, creditors, bondholders, lienholders, lenders, investors, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. 07W/21A/41J/42J/43J/05C/481/05N is a current AP client in matters unrelated to the Debtors. 07W/21A/41J/42J/43J/05C/481/05N is a debtholder to AP.
- 33E, a confidential litigation party and litigation party to the Debtors, and affiliates (“33E”) are adverse litigation parties, creditors and investors to current and former AP clients in matters unrelated to the Debtors. 33E was a debtor in a bankruptcy matter unrelated to the Debtors, in which AP represented a UCC.
- 21C, a confidential litigation party to the Debtors, and affiliates (“21C”) are contract parties, creditors, parent companies, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. 21C is a current AP client in matters unrelated to the Debtors.
- 09N, a confidential litigation party to the Debtors, and affiliates (“09N”) are adverse parties, bondholders, creditors, lenders, litigation parties, and related parties to current AP clients in matters unrelated to the Debtors.
- 22C and 23C, confidential litigation parties to the Debtors, and affiliates (“22C/23C”) are contract parties to current AP clients in matters unrelated to the Debtors. 22C/23C is a vendor to AP.
- 35C and 36C, confidential litigation parties to the Debtors, and affiliates (“35C/36C”) are bondholders, contract parties, creditors, customers, lenders, lienholders, subsidiaries,

vendors, and related parties to current and former AP clients in matters unrelated to the Debtors. 35C/36C is a current and former AP client in matters unrelated to the Debtors. 35C/36C is a vendor to AP.

- 38C, 39C and 40C, confidential litigation parties to the Debtors, and affiliates (“38C, 39C and 40C”) are vendors, creditors, bondholders, lienholders, noteholders, lenders, related parties and professionals to current and former AP clients in matters unrelated to the Debtors.
- 77H, 78H, 26G, 40G, and 76H, confidential litigation parties to the Debtors, and affiliates (“77H/78H/26G/40G/76H”) are lenders, bondholders, creditors, customers, noteholders and shareholders to current and former AP clients in matters unrelated to the Debtors. 77H/78H/26G/40G/76H is a former employer of current AP employees. 77H/78H/26G/40G/76H is a debtholder to AP.
- 65A and affiliates, litigation parties, COFINA Senior Bondholders’ Coalition members, and confidential litigation parties to the Debtors, (“65A”) are investors, lenders, indenture trustees, bondholders, noteholders, litigation parties, shareholders and related parties to current and former AP clients in matters unrelated to the Debtors. 65A is a debtholder to AP.
- 52C and 53C, confidential litigation parties to the Debtors, and affiliates (“52C and 53C”) are vendors to a former AP client in matters unrelated to the Debtors. 52C/53C is a current AP client in matters unrelated to the Debtors. 52C/53C is a member of a UCC represented by AP. 52C/53C is a debtholder to AP.

5. I continue to reserve the right to supplement Zolfo Cooper’s disclosures in the event that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: April 29, 2020

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC